

CERTIFICATE OF SERVICE

I, Margaret F. England, Esq., hereby certify that on August 20, 2008, service of the foregoing *Emerald Equipment Leasing, Inc.'s Post Trial Answering Brief* was made upon the following parties via the methods indicated:

Via Hand Delivery

Kathleen M. Miller, Esq.
Smith, Katzenstein & Furlow LLP
The Corporate Plaza
800 Delaware Avenue
Wilmington, DE 19801

Via Federal Express

Timothy J. Armstrong, Esq.
Armstrong & Mejer, P.A.
2222 Ponce de Leon Blvd.
Penthouse Suite
Miami, FL 33134

/s/ Margaret F. England
Margaret F. England (Bar No. 4248)